MAY 1 0 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

10/790,245

Confirmation No.: 9893

First Named Inventor

Wolfgang HELD

Filed

March 2, 2004

TC/A.U.

3748

Examiner

T. Nguyen

Docket No.

028987.53209US

Customer No.

: 23911

Title

: Exhaust Line of a Internal Combustion Engine having

controllable Exhaust Flaps

REPLY UNDER 37 C.F.R. § 1.111

Mail Stop AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following is responsive to the Office Action mailed January 10, 2006.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 3 of this paper.